

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 459: SPECIAL FUEL TAX ACT**

**§3214. CREDIT FOR TAX PAID ON WORTHLESS ACCOUNTS**

The tax paid on sales made on credit and reported by a licensed supplier, wholesaler or retailer pursuant to section 3209 that are found to be worthless and actually charged off may be credited upon the tax due on a subsequent return. If those accounts are subsequently collected by the licensed supplier, wholesaler or retailer, a tax must be paid upon the amounts so collected. The credit must be reported on the return for the month in which the charge-off occurred. [2009, c. 434, §58 (AMD).]

**SECTION HISTORY**

1983, c. 94, §§D6,9 (NEW). 1985, c. 127, §1 (AMD). 1999, c. 733, §16 (AMD). 1999, c. 733, §17 (AFF). 2007, c. 438, §84 (AMD). 2009, c. 434, §58 (AMD).

---

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.